



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

February 25, 1985

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Third District, San Diego

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Fourth District, Pasadena

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Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

No. 85/23

NOTICE OF PROPOSED REGULATORY ACTION
BY THE
STATE BOARD OF EQUALIZATION

RULE 1025 - Value of Timberland

PUBLIC HEARING: April 10, 1985

NOTICE IS HEREBY GIVEN that the State Board of Equalization, pursuant to the authority vested by Section 15606 of the Government Code, and to implement, interpret, or make specific Section 434.5 of the Revenue and Taxation Code, proposes to repeal Rule 1025 in Title 18 of the California Administrative Code, relating to property tax.

PUBLIC NOTICE: Notice is further given that a public hearing relevant to this action will be held in Room 102, Consumer Affairs Building, 1020 N Street, Sacramento, California, at 2:00 p.m., on April 10, 1985. Any person interested may present statements or arguments orally or in writing at that time and place.

INFORMATIVE DIGEST: Prior law, Revenue and Taxation Code Section 434.5, provided for the reestablishing of per acre values for timberland for the Redwood and Pine-Mixed Conifer Regions for use by assessors for assessment purposes in three year increments. Rule 1025 was amended in 1982 to reestablish per acre values for timberland in those Regions as of March 1, 1983, March 1, 1984, and March 1, 1985.

Stats. 1983, Ch. 1198, in effect January 1, 1984, amended Section 434.5 to establish a new valuation schedule for use when determining the value of timberland zoned as timberland production zone (Redwood Region and Pine-Mixed Conifer Region) and a new procedure for use when determining such values for years thereafter. Stats. 1984, Ch. 634, in effect January 1, 1985, further amended Section 434.5 to establish a new Whitewood Subzone of the Redwood Region and a new valuation schedule for use when determining the value of timberland zoned as timberland production zone (Whitewood Subzone), and it embraced the Stats. 1983, Ch. 1198, procedure to be used when determining such values for years thereafter.

When determined pursuant to the Stats. 1983, Ch. 1198, procedure, timberland values are to be certified to county assessors as before. They need not be determined in compliance with procedures set forth for adoption of rules under the Administrative Procedures Act, however, and hence, need not take the form of a duly noticed and adopted or amended rule.

Accordingly, Rule 1025 is neither current nor compatible with the present statutory scheme of Section 434.5 for determining the value of timberland zoned as timberland production zone and hence, is being repealed.

ESTIMATE OF COST OR SAVINGS: The State Board of Equalization has determined that the proposed change does not impose a mandate on local agencies or school districts. Further, the Board has determined that the change will result in no direct or indirect cost or savings to any State agency, any local agency or school district that is required to be reimbursed under Section 2231 of the Revenue and Taxation Code, or other nondiscretionary cost or savings imposed on local agencies, or cost or savings in Federal funding to the State of California.

The cost impact on private persons or businesses will be insignificant. This proposal will not have a significant adverse economic impact on small businesses.

WRITTEN COMMENTS: Written statements or arguments will be considered by the Board if received by April 10, 1985; they are requested by March 29, 1985. Please send comments to Janice Masterton, Regulation Coordinator, at 1020 N Street, Sacramento, California 95814.

STATEMENT OF REASONS; EXPRESS TERMS;
RULEMAKING FILE: The Board has prepared a statement of reasons and a strike-out and underscore version (express terms) of the proposed changes. Both of these documents are available to the public upon request. The rulemaking file is available for public inspection at Room 128, 1020 N Street, Sacramento, California.

STAFF MEMORANDA AFTER PUBLIC HEARING OR REVISIONS TO PUBLISHED VERSION OF THE REGULATION: In the event there are any staff memoranda included in the rulemaking file after the close of the public hearing, these memoranda will be available to the public upon request from Mrs. Masterton for a period of 15 days after the public hearing.

In the event there are any revisions sufficiently related to the published version of the rule, these revisions will be available to the public from Mrs. Masterton for a period of 15 days before adoption.

Following the hearing, the State Board of Equalization, upon its own motion, or at the request of any interested person, may in accordance with law adopt the changes proposed without further notice.

INQUIRIES

CONTENT

Questions regarding the content of the regulation should be directed to Gordon P. Adelman, Assistant Executive Secretary, Property Taxes, (916) 445-1516, at 1020 N Street, Sacramento, CA 95814.

HEARING

Written comments for the Board's consideration or requests to present testimony and bring witnesses to the public hearing should be directed to Janice Masterton, Assistant to Executive Secretary, (916) 445-6479, at the same address.

STATE BOARD OF EQUALIZATION

Douglas D. Bell

Douglas D. Bell
Executive Secretary

~~Rule 1025. - VALUE OF TIMBERLAND.~~

~~Reference: Sections 434, 434.5, Revenue and Taxation Code.~~

~~On March 1, 1983, and March 1 of each year thereafter, up to and including March 1, 1985, timberland shall be valued per acre according to the following schedule:~~

~~- Redwood Region -~~

~~- Pine Mixed Conifer Region -~~

Site I	\$180	Site I	\$98
Site II	\$150	Site II	\$69
Site III	\$130	Site III	\$56
Site IV	\$114	Site IV	\$39
Site V (and -		Site V (and -	
inoperable)	\$35	inoperable)	\$23

~~When the assessor, pursuant to Section 434 of the Revenue and Taxation Code, designates a timberland parcel or portion thereof as inoperable, such timberland parcel, or portion thereof, shall be valued as if it is Site V.~~